

		FOR BHF USE					

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**2006**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2006)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

**I. IDPH Facility ID Number:** 0012252

**Facility Name:** Oak Glen Home

**Address:** 11210 95th Street, P O Box 430 Coal Valley 61240  
 Number City Zip Code

**County:** Rock Island County

**Telephone Number:** 309-799-3161 Fax # 309-799-5904

**HFS ID Number:** 36-600-6649-001

**Date of Initial License for Current Owners:** 9/01/1972

**Type of Ownership:**

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input checked="" type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input checked="" type="checkbox"/> County
<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

**In the event there are further questions about this report, please contact:**  
 Name: Sheryl Thomas Telephone Number: 309-799-3161  
 Please send copies of desk review and audit adjustments to address on this page.

**II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

I have examined the contents of the accompanying report to the State of Illinois, for the period from 12/01/05 to 11/30/06 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed) _____	(Date) _____
	(Type or Print Name) <u>Trudy Whittington</u>	
	(Title) <u>Administrator</u>	
Paid Preparer	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u>	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) <u>McGladrey &amp; Pullen, LLP</u> <u>201 N. Harrison St., Suite 300, Davenport, IA 52801-1999</u>	
	(Telephone) <u>563-888-4000</u> Fax # <u>563/324-6939</u>	

**MAIL TO: BUREAU OF HEALTH FINANCE**  
**ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES**  
 201 S. Grand Avenue East  
 Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Glen Home

# 0012252 Report Period Beginning: 12/01/05 Ending: 11/30/06

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	245	Skilled (SNF)	245	89,425	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	245	TOTALS	245	89,425	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other		5 Total
8	SNF	13,133	529	3,136	16,798	8
9	SNF/PED					9
10	ICF	36,563	10,833	309	47,705	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	49,696	11,362	3,445	64,503	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.13%

D. How many bed-hold days during this year were paid by the Department? 0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)  
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO  Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES  NO

I. On what date did you start providing long term care at this location?  
Date started 9/1/1972

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date \_\_\_\_\_ NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 20 and days of care provided \_\_\_\_\_

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year? YES  NO

Tax Year: 11/30/2006 Fiscal Year: 11/30/2006

\* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Oak Glen Home # 0012252 Report Period Beginning: 12/01/05 Ending: 11/30/06

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	540,318	63,924	25,485	629,727		629,727		629,727		1
2	Food Purchase		425,796		425,796		425,796		425,796		2
3	Housekeeping	247,449	34,033	3,780	285,262		285,262		285,262		3
4	Laundry	208,887	61,291	439	270,617		270,617	(10,165)	260,452		4
5	Heat and Other Utilities			276,029	276,029		276,029		276,029		5
6	Maintenance	256,652	51,893	55,536	364,081		364,081	(13,265)	350,816		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	1,253,306	636,937	361,269	2,251,512		2,251,512	(23,430)	2,228,082		8
	<b>B. Health Care and Programs</b>										
9	Medical Director					16,000	16,000		16,000		9
10	Nursing and Medical Records	3,388,914	339,261	42,414	3,770,589	(138,781)	3,631,808	(2,278)	3,629,530		10
10a	Therapy	122,991	3,591	524,811	651,393		651,393		651,393		10a
11	Activities					152,278	152,278		152,278		11
12	Social Services	238,923	8,503	217	247,643	(152,278)	95,365		95,365		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	3,750,828	351,355	567,442	4,669,625	(122,781)	4,546,844	(2,278)	4,544,566		16
	<b>C. General Administration</b>										
17	Administrative					118,310	118,310		118,310		17
18	Directors Fees							5,767	5,767		18
19	Professional Services			341	341		341	380,983	381,324		19
20	Dues, Fees, Subscriptions & Promotions			475	475	25,446	25,921	(14,528)	11,393		20
21	Clerical & General Office Expenses	246,306	5,066	58,336	309,708	(143,756)	165,952		165,952		21
22	Employee Benefits & Payroll Taxes			1,747,098	1,747,098		1,747,098	111,044	1,858,142		22
23	Inservice Training & Education			497	497		497		497		23
24	Travel and Seminar			4,881	4,881		4,881		4,881		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice										26
27	Other (specify):*			268,893	268,893		268,893	(5,099)	263,794		27
28	<b>TOTAL General Administration</b>	246,306	5,066	2,080,521	2,331,893		2,331,893	478,167	2,810,060		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,250,440	993,358	3,009,232	9,253,030	(122,781)	9,130,249	452,459	9,582,708		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

\*\*See schedule of adjustments attached at end of cost report.

Facility Name &amp; ID Number

Oak Glen Home

#0012252

Report Period Beginning:

12/01/05

Ending:

11/30/06

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			40,932	40,932	(17,858)	23,074	29,661	52,735			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			57,490	57,490		57,490	(57,490)				35
36	Other (specify):*			5,197	5,197	17,858	23,055	(5,389)	17,666			36
37	<b>TOTAL Ownership</b>			103,619	103,619		103,619	(33,218)	70,401			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					122,781	122,781		122,781			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee							134,138	134,138			42
43	Other (specify):* <b>Nonallowable Cost</b>											43
44	<b>TOTAL Special Cost Centers</b>					122,781	122,781	134,138	256,919			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,250,440	993,358	3,112,851	9,356,649		9,356,649	553,379	9,910,028			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\*See schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(14,528)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	58,925	Misc		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ 44,397		\$	30

**B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)**

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*	11,188		32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	497,794		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 508,982		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ 553,379		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

**C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)**

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY					
48	49	50	51	52	

SEE ACCOUNTANTS' COMPILATION REPORT

Oak Glen Home

ID# 0012252

Report Period Beginning: 12/01/05

Ending: 11/30/06

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	BARBER AND BEAUTY INCOME	\$ (2,278)	10	1
2	OFFICE EQUIP RENTAL INCOME	(57,490)	35	2
3	NONMED NECESS TRANSPORTATION	(4,573)	6	3
4	TRANSPORTATION REVENUE	(430)	6	4
5	RENT REVENUE	(8,262)	6	5
6	LAUNDRY REVENUE	(10,165)	4	6
7	DIAPERS	(5,099)	27	7
8	SALE OF JUNK /SALVAGE	(16,577)	36	8
9				9
10	DEPRECIATION ADD ON	859	30	10
11	PARTICIPATION FEE ADJ FOR BED TAX	134,138	42	11
12	DEPRECIATION EXP ADJ	28,802	30	12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	58,925		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Oak Glen Home# 0012252

Report Period Beginning:

12/01/05

Ending:

11/30/06

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(10,165)	0	0	0	0	0	0	0	0	0	0	(10,165)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(13,265)	0	0	0	0	0	0	0	0	0	0	(13,265)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(23,430)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(23,430)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(2,278)	0	0	0	0	0	0	0	0	0	0	(2,278)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(2,278)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,278)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	9,896	0	0	0	0	0	0	0	0	0	9,896	18
19	Professional Services	0	375,824	0	0	0	0	0	0	0	0	0	375,824	19
20	Fees, Subscriptions & Promotions	(14,528)	0	0	0	0	0	0	0	0	0	0	(14,528)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	111,044	0	0	0	0	0	0	0	0	0	111,044	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(5,099)	0	0	0	0	0	0	0	0	0	0	(5,099)	27
28	<b>TOTAL General Administration</b>	<b>(19,627)</b>	<b>496,764</b>	<b>0</b>	<b>477,137</b>	<b>28</b>								
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(45,335)</b>	<b>496,764</b>	<b>0</b>	<b>451,429</b>	<b>29</b>								

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Oak Glen Home

# 0012252

Report Period Beginning:

12/01/05

Ending:

11/30/06

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	29,661	0	0	0	0	0	0	0	0	0	0	29,661	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	1,030	0	0	0	0	0	0	0	0	0	1,030	34
35	Rent-Equipment & Vehicles	(57,490)	0	0	0	0	0	0	0	0	0	0	(57,490)	35
36	Other (specify):*	(16,577)	0	0	0	0	0	0	0	0	0	0	(16,577)	36
37	<b>TOTAL Ownership</b>	<b>(44,406)</b>	<b>1,030</b>	<b>0</b>	<b>(43,376)</b>	<b>37</b>								
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	134,138	0	0	0	0	0	0	0	0	0	0	134,138	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>134,138</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134,138</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>44,397</b>	<b>497,794</b>	<b>0</b>	<b>542,191</b>	<b>45</b>								

Facility Name & ID Number

Oak Glen Home

# 0012252

Report Period Beginning:

12/01/05

Ending:

11/30/06

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Rock Island County	100	Oak Glen Home	Coal Valley			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	18 Welfare Committee	\$	Rock Island County	100.00%	\$ 9,896	\$ 9,896	1
2	V	19 Risk Management		Rock Island County	100.00%	205,116	205,116	2
3	V	19 General Management		Rock Island County	100.00%	11,342	11,342	3
4	V	19 Auditor		Rock Island County	100.00%	17,110	17,110	4
5	V	19 Purchasing		Rock Island County	100.00%	6,113	6,113	5
6	V	34 County Buildings		Rock Island County	100.00%	1,030	1,030	6
7	V	19 Information Systems		Rock Island County	100.00%	44,014	44,014	7
8	V	19 Treasurer		Rock Island County	100.00%	286	286	8
9	V	19 County Board		Rock Island County	100.00%	91,843	91,843	9
10	V	19 States Attorney/County Clerk		Rock Island County	100.00%			10
11	V	26 Property Insurance		Rock Island County	100.00%			11
12	V	22 Worker's Comp		Rock Island County	100.00%	91,334	91,334	12
13	V	22 Unemployment Comp		Rock Island County	100.00%	19,710	19,710	13
14	Total		\$			\$ 497,794	\$ * 497,794	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name &amp; ID Number

Oak Glen Home

# 0012252

Report Period Beginning:

12/01/05

Ending:

11/30/06

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	CALVILLO	CHAIR, NUR HM COMM	DIRECTOR					SALARY	\$ 1,619	18	1
2	BALLARD	NURS HM COMM	DIRECTOR					SALARY	810	18	2
3	BRANDMEYER	NURS HM COMM	DIRECTOR					SALARY	759	18	3
4	JACOBS	NURS HM COMM	DIRECTOR					SALARY	1,214	18	4
5	MARANDA	NURS HM COMM	DIRECTOR					SALARY	2,429	18	5
6	MEERSMAN	NURS HM COMM	DIRECTOR					SALARY	1,518	18	6
7	PEREZ	NURS HM COMM	DIRECTOR					SALARY	1,518	18	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 9,867		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Glen Home

# 0012252 Report Period Beginning: 12/01/05 Ending: 11/30/06

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

Name of Related Organization ROCK ISLAND COUNTY  
 Street Address 11210 95TH STREET  
 City / State / Zip Code COAL VALLEY, IL 61240  
 Phone Number ( )  
 Fax Number ( )

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	18	Welfare Committee	Cost Allocation Study	100		\$ 9,896	\$ 100	\$ 9,896	1
2	19	Risk Management	Cost Allocation Study	100		205,116	100	205,116	2
3	19	General Management	Cost Allocation Study	100		11,342	100	11,342	3
4	19	Auditor	Cost Allocation Study	100		17,110	100	17,110	4
5	19	Purchasing	Cost Allocation Study	100		6,113	100	6,113	5
6	34	County Buildings	Cost Allocation Study	100		1,030	100	1,030	6
7	19	Information Systems	Cost Allocation Study	100		44,014	100	44,014	7
8	19	Treasurer	Cost Allocation Study	100		286	100	286	8
9	19	County Board	Cost Allocation Study	100		91,843	100	91,843	9
10	19	States Attorney/County Clerk	Cost Allocation Study	100			100	0	10
11	26	Property Insurance	Cost Allocation Study	100			100	0	11
12	22	Worker's Comp	Actual Cost	100		91,334	100	91,334	12
13	22	Unemployment Comp	Actual Cost	100		19,710	100	19,710	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 497,794	\$	\$ 497,794	25

SEE ACCOUNTANTS' COMPILATION REPORT



**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)**

**B. Real Estate Taxes**

**Important**, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2005 report.		\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2005	\$	2
3. Under or (over) accrual (line 2 minus line 1).		\$	3
4. Real Estate Tax accrual used for 2006 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2001	8	
	2002	9	
	2003	10	
	2004	11	
	2005	12	
	<b>FOR BHF USE ONLY</b>		
	13	FROM R. E. TAX STATEMENT FOR 2005 \$	13
	14	PLUS APPEAL COST FROM LINE 5 \$	14
	15	LESS REFUND FROM LINE 6 \$	15
	16	AMOUNT TO USE FOR RATE CALCULATION \$	16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2005 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2005 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2005.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2005 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2006 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2005 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Oak Glen Home COUNTY Rock Island County

FACILITY IDPH LICENSE NUMBER 0012252

CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_

TELEPHONE (     ) \_\_\_\_\_ FAX #: (     ) \_\_\_\_\_

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2005 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2005.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. _____	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?        YES        NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C. Tax Bills**

Attach a copy of the original 2005 tax bills which were listed in Section A to this statement. Be sure to use the 2005 tax bill which is normally paid during 2006.

**PLEASE NOTE:** Payment information from the Internet or otherwise is not considered acceptable tax bill documentation. Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Oak Glen Home

# 0012252

Report Period Beginning:

12/01/05

Ending:

11/30/06

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 92,498 B. General Construction Type: Exterior BRICK Frame Block & Brick Number of Stories 2

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

NOT APPLICABLE

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
 If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
 3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_  
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>OPERATIONS</u>	<u>280 Acres</u>	<u>1917</u>	<u>\$ 18,526</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>#VALUE!</b>		<b>\$ 18,526</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Glen Home

# 0012252

Report Period Beginning:

12/01/05

Ending:

11/30/06

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	245	1954	1954	\$ 436,798	\$		\$	\$	436,798	4
5		1966	1966	3,438					3,438	5
6		1967	1967	601,561					601,561	6
7		1969	1969	176,656					176,656	7
8		1972	1972	20,431					20,431	8
<b>Improvement Type**</b>										
9	Water System		1969	174,960					174,960	9
10	Mutiple Improvements		1984	84,571	3,382	25	3,382		76,031	10
11	Reroof work project		1986	6,350	158	VARI	158		6,350	11
12	Caninet work & blacktop		1987	36,101	672	VARI	672		35,709	12
13	Remodeled front entrance		1989	22,670	907	25	907		15,492	13
14	Reroofing Job		1990	16,161	808	20	808		13,064	14
15	Handicap feat. added to elevator		1992	6,989	349	20	349		4,921	15
16	Install of firestorm roof system		1993	16,131	806	VARI	806		11,022	16
17	Chimney Repair & roof work		1995	59,404	2,970	VARI	2,970		33,884	17
18	Asbestos & Replacement Windows		1997	14,800	740	VARI	740		6,917	18
19	Roofing & painting water tower		1998	106,570	1,829	VARI	1,829		85,235	19
20	Driveway & Sidewalks		1999	22,375	2,797	8	2,797		20,044	20
21	Gutters and Boiler Stack		2003	58,868	5,342	VARI	5,342		18,562	21
22	New Roof on Boiler Room		2004	25,970	2,597	10	2,597		6,570	22
23	STAIR RAILING RENOVATION		2005	34,069	2,263	15	2,263		3,785	23
24	PELLA WINDOWS		2005	36,425	2,420	15	2,420		3,440	24
25	RENOVATION WORK FOR ALZHEIMERS WING		2005	186,657	12,504	15	12,504		15,555	25
26	Life Safety Work		2006	34,863	279	10	279		279	26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Glen Home

# 0012252

Report Period Beginning:

12/01/05

Ending:

11/30/06

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9			
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation			
37		\$	\$		\$	\$	\$	37		
38								38		
39								39		
40								40		
41								41		
42								42		
43								43		
44								44		
45								45		
46								46		
47								47		
48								48		
49								49		
50								50		
51								51		
52								52		
53								53		
54								54		
55								55		
56								56		
57								57		
58								58		
59								59		
60								60		
61								61		
62								62		
63								63		
64								64		
65								65		
66								66		
67								67		
68								68		
69								69		
70	TOTAL (lines 4 thru 69)	\$	2,182,818	\$	40,823	\$	40,823	\$	1,770,704	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Oak Glen Home

# 0012252

Report Period Beginning:

12/01/05

Ending:

11/30/06

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 129,101	\$ 12,679	\$ 12,679	\$	VARIOUS	\$ 66,699	71
72	Current Year Purchases					VARIOUS		72
73	Fully Depreciated Assets	331,925				VARIOUS	331,925	73
74						VARIOUS		74
75	TOTALS	\$ 461,026	\$ 12,679	\$ 12,679	\$		\$ 398,624	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	PATIENT CARE	2002 CHEVY TRUCK	2001	\$ 26,111	\$ 5,222	\$ 5,222	\$	5	\$ 26,111	76
77	PATIENT CARE	CHEVY MINIVAN	2003	33,295	6,659	6,659		5	22,197	77
78										78
79										79
80	TOTALS			\$ 59,406	\$ 11,881	\$ 11,881	\$		\$ 48,308	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,721,776	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 65,383	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 65,383	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,217,636	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? \_\_\_\_\_

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ _____			3
4	Additions							4
5								5
6								6
7	TOTAL				\$ _____			7

8. List separately any amortization of lease expense included on page 4, line 34. \_\_\_\_\_

This amount was calculated by dividing the total amount to be amortized \_\_\_\_\_  
by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? \_\_\_\_\_

YES  NO

16. Rental Amount for movable equipment: \$ 57,490 Description: EQUIPMENT

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$ _____	\$ _____	17
18					18
19					19
20					20
21	TOTAL		\$ _____	\$ _____	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. \_\_\_\_\_ /2007 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2008 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2009 \$ \_\_\_\_\_

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)**

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>90</u></p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>46</u></p>
---	--	---

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies		125		125
3	Classroom Wages (a)		1,320		1,320
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests		250		250
9	TOTALS	\$	\$ 1,695	\$	\$ 1,695
10	SUM OF line 9, col. 1 and 2 (e)	\$	1,695		

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

**D. NUMBER OF CNAs TRAINED**

COMPLETED	
1. From this facility	6
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
<b>TOTAL TRAINED</b>	<b>6</b>

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
  - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39,COL 6	# of prescrpts	122,781					122,781	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	<b>TOTAL</b>			\$ 122,781		\$	\$		\$ 122,781	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Glen Home

# 0012252

Report Period Beginning: 12/01/05

Ending:

11/30/06

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 11/30/06

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 1,284	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	26,498		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments	1,299,773		5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	100		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from IL</u>	1,205,135		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,532,790	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,532,790	\$	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 565,888	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	400		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	178,341		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Due to Other Funds</u>	98,408		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 843,037	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 843,037	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,689,753	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,532,790	\$	48

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,097,487</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>2,097,487</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(407,734)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(407,734)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,689,753</b>	<b>24</b> *

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.**

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

1

	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 7,427,473	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 7,427,473	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	1,688	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	2,278	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	8,262	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients	15,443	18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	430	21
22	Laundry	10,165	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 38,266	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions		24
25	Interest and Other Investment Income***	67,106	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 67,106	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>JUNK SALE</b>	16,325	28
28a	<b>TAX LEVY</b>	1,399,745	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,416,070	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 8,948,915	30

2

	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	9,356,649	31
32	Health Care		32
33	General Administration		33
	<b>B. Capital Expense</b>		
34	Ownership		34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers		35
36	Provider Participation Fee		36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 9,356,649	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(407,734)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (407,734)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return?  N/A  If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Oak Glen Home

# 0012252

Report Period Beginning:

12/01/05

Ending:

11/30/06

**XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,539	1,901	\$ 46,041	\$ 24.22	1
2	Assistant Director of Nursing	1,700	2,076	48,134	23.19	2
3	Registered Nurses	15,248	16,911	360,332	21.31	3
4	Licensed Practical Nurses	55,761	62,767	1,052,069	16.76	4
5	CNAs & Orderlies	138,822	154,462	1,823,469	11.81	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,456	8,012	128,228	16.00	8
9	Activity Director	1,727	2,151	42,739	19.87	9
10	Activity Assistants	7,511	8,655	104,303	12.05	10
11	Social Service Workers	4,988	5,710	86,646	15.17	11
12	Dietician					12
13	Food Service Supervisor	3,271	4,170	70,179	16.83	13
14	Head Cook	7,931	8,950	121,929	13.62	14
15	Cook Helpers/Assistants	5,732	6,877	78,638	11.43	15
16	Dishwashers	22,513	25,425	269,572	10.60	16
17	Maintenance Workers	11,376	14,314	256,652	17.93	17
18	Housekeepers	16,133	19,904	247,449	12.43	18
19	Laundry	14,309	16,882	208,887	12.37	19
20	Administrator	1,840	2,088	63,872	30.59	20
21	Assistant Administrator	1,679	2,121	54,438	25.67	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,601	9,646	125,102	12.97	24
25	Vocational Instruction					25
26	Academic Instruction	129	129	2,894	22.43	26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	3,887	4,350	58,867	13.53	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	331,153	377,501	\$ 5,250,440 *	\$ 13.91	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	489	\$ 15,875	L1 C3	35
36	Medical Director	12 Months	16,000	L9 C5	36
37	Medical Records Consultant	0	0	L10 C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	12 Months	1,140	L10 C3	39
40	Physical Therapy Consultant	3,442	193,427	L10a C3	40
41	Occupational Therapy Consultant	3,169	206,217	L10a C3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	1,197	103,795	L10a C3	43
44	Activity Consultant	10	654	L12 C3	44
45	Social Service Consultant				45
46	Other(specify)	12 Months	7,143	L10 C3	46
47	RADIOLOGY	12 Months	320	L10 C3	47
48	ORTHO & RHEUM	12 Months	3,289	L10 C3	48
49	TOTAL (lines 35 - 48)	8,307	\$ 547,860		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Trudy Whittington	Administrator		\$ 63,872	Workers' Compensation Insurance	\$ 91,334	IDPH License Fee	\$	
Sheryl Thomas	Asst. Administrator		54,438	Unemployment Compensation Insurance	19,710	Advertising: Employee Recruitment	19,998	
				FICA Taxes	388,339	Health Care Worker Background Check (Indicate # of checks performed )		
				Employee Health Insurance	890,231	Patient Background Checks	155 1,854	
				Employee Meals		NAEIR Dues & Fees	535	
				Illinois Municipal Retirement Fund (IMRF)*	468,528	Subscriptions, Dues, & Fees	3,534	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 118,310					
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	4,881
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$				Entertainment Expense (agree to Sch. V, line 24, col. 8)	( )
C. Professional Services				TOTAL			TOTAL	
Vendor/Payee	Type	Amount						
Ramirez Consulting		\$	276					
Ramirez Consulting			65					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 341	\$			\$ 4,881	

\* Attach copy of IMRF notifications  
 SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).**

(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13								
													Amount of Expense Amortized Per Year							
													Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2003	FY2004	FY2005	FY2006
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$								
2																				
3																				
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$								

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Glen Home# 0012252

Report Period Beginning:

12/01/05

Ending:

11/30/06**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? YES
- (2) Are there any dues to nursing home associations included on the cost report? 1680  
If YES, give association name and amount. COUNTY NURSING HOME ASSOC
- (3) Did the nursing home make political contributions or payments to a political action organization? NO If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? YES  
What was the average life used for new equipment added during this period? 8 YEARS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 52,845 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 134,138  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? YES For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? NO Indicate the amount. \$ NO
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? NO  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? YES If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 230
- c. What percent of all travel expense relates to transportation of nurses and patients? 90%
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? YES
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? NO**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? YES  
Firm Name: McGladrey & Pullen, LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? NO If no, please explain. Audited Statements not issued yet
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A  
Attach invoices and a summary of services for all architect and appraisal fees

RECONCILIATION REPORT

04:06 PM 4/11/2007

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	553,379	equal to	553,379	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	0	equal to	0	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	0	equal to	0	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	65,383	equal to	52,735	12,648	FAILED	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	57,490	equal to	0	57,490	FAILED	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	1,695	equal to	0	1,695	FAILED	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	122,781	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	503,439	equal to	651,393	-147,954	FAILED	Pg16 Z12+Z14..	N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies		equal to	3,591	#VALUE!	#VALUE!	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	9,356,649	equal to	2,251,512	7,105,137	FAILED	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	0	equal to	4,669,625	-4,669,625	FAILED	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	0	equal to	2,331,893	-2,331,893	FAILED	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	0	equal to	103,619	-103,619	FAILED	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	0	equal to	0	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+	N/A	38to41+43	4
Income Stat. Prov. Partic.	0	equal to	0	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	3,391,806	equal to	3,388,914	2,892	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	147,042	equal to	0	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	86,646	equal to	238,923	-152,277	FAILED	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	540,318	equal to	540,318	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	256,652	equal to	256,652	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	247,449	equal to	247,449	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	208,887	equal to	208,887	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	118,310	equal to	0	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	125,102	equal to	246,306	-121,204	FAILED	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	5,250,440	equal to	5,250,440	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	15,875	< or = to	25,485	-9,610	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	16,000	< or = to	0	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	1,140	< or = to	42,414	-41,274	O.K.	Pg20 X14..X16+	B. & C.	7to39 and 50to5:	2	Pg3 G19	N/A	10	3
Activity Consultant	654	< or = to	0	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	217	-217	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	118,310	equal to	0	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to	0	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	341	equal to	341	0	FAILED	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	1,858,142	equal to	1,858,142	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	11,393	equal to	11,393	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	4,881	equal to	4,881	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	134,138	equal to	0	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	N/A	< or = to	111,044	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	N/A	equal to	0	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	1,320	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	0	equal to	3,136	-3,136	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	497,794	equal to	497,794	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4C	B.	14	8
Total loan balance	0	equal to	0	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	18,526	equal to	0	18,526	FAILED	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	2,182,818	equal to	0	2,182,818	FAILED	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	520,432	equal to	0	520,432	FAILED	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	2,217,636	equal to	0	2,217,636	FAILED	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,689,753	equal to	1,689,753	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-407,734	equal to	-407,734	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..E	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	2,532,790	equal to	2,532,790	0	FAILED	Pg17:H41		25	1	Pg17 S41	N/A	48	1



**YOU HAVE CHOSEN THE CAPITAL CALC. THAT IS LINKED TO THE COST REPORT!!**  
COSTS INCLUDED ON PAGES 12 THRU 12D START AT CELL O6

Facility Name: 001232  
HSA Line Name: \_\_\_\_\_

HSA No.: \_\_\_\_\_  
Own or Rent? (O or R) O Own or Rent Beginning: O  
IF RENTED, have facilities been continuously rented from an unrelated party since prior to January 1, 1978 (Y or N): N  
or since the first day of operation for buildings constructed since January 1, 1979: \_\_\_\_\_

Cost Report Pd: \_\_\_\_\_  
Licensed Beds: 245 Total Patient Days: 84,503  
Begin: 12/1/85 Licensed Bed Days: 88,425 % Occupied: 72.13%  
End: 12/31/86 Capital Days: 85,105

1989 Property Tax CDSI: \_\_\_\_\_ (Actual dollar amount 1989 taxes)  
1991 Property Tax RATE: \_\_\_\_\_ (Inflated dollar amount divided by 1991 capital days)  
FY 1991 Capital Rate: \_\_\_\_\_ (From form 787)

**CAPITAL CALCULATIONS**

A. Determine the base year for your building from Work Table A	1975
B. Determine the Building Specific Historical cost per bed:	
1. Work Table A, Line 24, Column (B)	2182818
2. Total licensed beds from cost report Page 2, Line 7, column 3	245
3. Line 1 divided by Line 2	88,809
4. Regional construction inflation from Table 2	INVA
5. Building specific historical cost per bed (Line 3 * Line 4, round to even \$)	INVA
C. Obtain the Uniform Building Value from Table 1	9415
D. The capital rate will be calculated through a blending of the uniform building value from Line C and the building specific historical cost per bed from Line B5	
1. Building specific historical cost from Line B5	INVA
2. Uniform building value from Line C	9415
3. Add Lines 1 and 2	INVA
4. Divide by 10 to obtain average	INVA
5. Enter 120% of line C	11298
6. The blended value is the lesser of Line 4 or Line 5	INVA
E. Divide the blended value from step D by 339 days to obtain a per diem blended value investment	INVA
F. Multiply the per diem blended value from step E by the applicable rate of return to obtain the building rate factor. (The rate of return is 11% for 1979 and later base years and 9.13% for 1978 and older base years.)	INVA
G. Add \$2.50 to Line F for equipment, rent, vehicle and working capital.	2.5
H. Add Lines F & G to obtain the preliminary capital rate	INVA
I. Implementation Capital Rate. (This step does not apply if the facility has been constructed or purchased after FY91.)	
1. Enter the FY 91 capital rate	0
2. Subtract the FY 91 property tax rate	0
3. FY 91 rate without tax	0
4. Multiply Line 3 by 115%.	0
5. Implementation capital rate	0
J. Property Tax	
Property taxes are taken from the Long Term Care Property Tax Statement which was submitted to the Department of Public Aid during FY93. Reimbursement for real estate taxes is based upon the actual 1991 taxes for which the nursing homes were assessed. The formula used is as follows:	
1. Property Tax Expense (Long Term Care Property Tax Statement, Column D, Total)	0
2. Divided by: Capital Days (see below)	83,165
3. Equals: Per Diem Cost	80.00
4. Times: Property Tax Inflation (Table 3)	INVA
5. Equals: Updated Property Tax Cost	INVA
Capital Days	
The capital days are the higher of the actual census (Page 2, Schedule II-B, Column 5, Line 14) or 95% of licensed bed days (page 2, Schedule II-A, Column 4, Line 7 * .93)	
1. Total Patient Days	84,503
2. Total Licensed Bed Days * .93	83,166
3. Capital Days (higher of Line 1 or Line 2)	83,165
K. Total Capital Rate for FY 94	
1. Enter the greater of the simplified system rate from Line H or the implementation capital rate from Line I	INVA
2. Add Property Tax from Line J5	INVA
3. Total capital rate (add Lines 1 & 2)	INVA

Calculation Column	Year	Acquired (A)	Cost (B)	Columns (A) - (B)	Linked Page
		Last 2 digits only			
1	1	54	436788	2387092	12
2	2	66	3438	22608	12
3	3	67	601961	4034687	12
4	4	69	176666	1218064	12
5	5	72	20431	1471032	12
6	6	77	0	0	12
7	69	69	174960	1207240	12
8	8	84	84571	7103964	12
9	86	86	8260	546100	12
10	10	87	38101	3140787	12
11	11	89	22670	2071630	12
12	12	90	16181	1464490	12
13	13	92	6989	642888	12
14	14	93	16131	1500183	12
15	15	95	59404	5643380	12
16	16	97	14800	1436600	12
17	17	98	106570	10443860	12
18	18	99	22375	2219135	12
19	19	103	58888	6063404	12
20	20	104	29970	2700880	12
21	21	105	34689	3872445	12
22	22	105	38425	3824625	12
23	23	105	186627	18698865	12
24	24	106	34883	3685478	12
25	25	0	0	0	12
26	26	0	0	0	12
27	27	0	0	0	12
28	28	0	0	0	12
29	29	0	0	0	12
30	30	0	0	0	12
31	31	0	0	0	12
32	32	0	0	0	12
33	33	0	0	0	12
34	34	0	0	0	12A
35	35	0	0	0	12A
36	36	0	0	0	12A
37	37	0	0	0	12A
38	38	0	0	0	12A
39	39	0	0	0	12A
40	40	0	0	0	12A
41	41	0	0	0	12A
42	42	0	0	0	12A
43	43	0	0	0	12A
44	44	0	0	0	12A
45	45	0	0	0	12A
46	46	0	0	0	12A
47	47	0	0	0	12A
48	48	0	0	0	12A
49	49	0	0	0	12A
50	50	0	0	0	12A
51	51	0	0	0	12A
52	52	0	0	0	12A
53	53	0	0	0	12A
54	54	0	0	0	12A
55	55	0	0	0	12A
56	56	0	0	0	12A
57	57	0	0	0	12A
58	58	0	0	0	12A
59	59	0	0	0	12A
60	60	0	0	0	12A
61	61	0	0	0	12A
62	62	0	0	0	12A
63	63	0	0	0	12A
64	64	0	0	0	12A
65	65	0	0	0	12A
66	66	0	0	0	12A
67	67	0	0	0	12B
68	68	0	0	0	12B
69	69	0	0	0	12B
70	70	0	0	0	12B
71	71	0	0	0	12B
72	72	0	0	0	12B
73	73	0	0	0	12B
74	74	0	0	0	12B
75	75	0	0	0	12B
76	76	0	0	0	12B
77	77	0	0	0	12B
78	78	0	0	0	12B
79	79	0	0	0	12B
80	80	0	0	0	12B
81	81	0	0	0	12B
82	82	0	0	0	12B
83	83	0	0	0	12B
84	84	0	0	0	12B
85	85	0	0	0	12B
86	86	0	0	0	12B
87	87	0	0	0	12B
88	88	0	0	0	12B
89	89	0	0	0	12B
90	90	0	0	0	12B
91	91	0	0	0	12B
92	92	0	0	0	12B
93	93	0	0	0	12B
94	94	0	0	0	12B
95	95	0	0	0	12B
96	96	0	0	0	12B

Year	Acquired (A)	Cost (B)	Columns (A) - (B)	Linked Page
	Last 2 digits only			
1975	54	436788	2387092	12
1976	66	3438	22608	12
1977	67	601961	4034687	12
1978	69	176666	1218064	12
1979	72	20431	1471032	12
1980	77	0	0	12
1981	69	69	174960	1207240
1982	84	84	84571	7103964
1983	86	86	8260	546100
1984	87	87	38101	3140787
1985	89	89	22670	2071630
1986	90	90	16181	1464490
1987	92	92	6989	642888
1988	93	93	16131	1500183
1989	95	95	59404	5643380
1990	97	97	14800	1436600
1991	98	98	106570	10443860
1992	99	99	22375	2219135
1993	103	103	58888	6063404
1994	104	104	29970	2700880
1995	105	105	34689	3872445
1996	105	105	38425	3824625
1997	105	105	186627	18698865
1998	106	106	34883	3685478
1999	0	0	0	12
2000	0	0	0	12
2001	0	0	0	12
2002	0	0	0	12
2003	0	0	0	12
2004	0	0	0	12
2005	0	0	0	12
2006	0	0	0	12
2007	0	0	0	12
2008	0	0	0	12
2009	0	0	0	12
2010	0	0	0	12
2011	0	0	0	12
2012	0	0	0	12
2013	0	0	0	12
2014	0	0	0	12
2015	0	0	0	12
2016	0	0	0	12
2017	0	0	0	12
2018	0	0	0	12
2019	0	0	0	12
2020	0	0	0	12
2021	0	0	0	12
2022	0	0	0	12
2023	0	0	0	12
2024	0	0	0	12
2025	0	0	0	12
2026	0	0	0	12
2027	0	0	0	12
2028	0	0	0	12
2029	0	0	0	12
2030	0	0	0	12

Year	Acquired (A)	Cost (B)	Columns (A) - (B)	Linked Page
	Last 2 digits only			
1975	54	436788	2387092	12
1976	66	3438	22608	12
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1981	69	69	174960	1207240
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1984	87	87	38101	3140787
1985	89	89	22670	2071630
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1996	105	105	38425	3824625
1997	105	105	186627	18698865
1998	106	106	34883	3685478
1999	0	0	0	12
2000	0	0	0	12
2001	0	0	0	12
2002	0	0	0	12
2003	0	0	0	12
2004	0	0	0	12
2				



Operating      After  
Consolidation

General Service Cost Center

1. Cash on hand and in banks
2. Cash - Patient Deposits
3. Accounts & Notes Recievable
4. Supply Inventory
5. Short-Term Investments
6. Prepaid Insurance
7. Other Prepaid Expenses
8. Accounts Receivable-Owner/Related Party
9. Other (specify):
10. Total current assets
- LONG TERM ASSETS
11. Long-Term Notes Receivable
12. Long-Term Investments
13. Land
14. Buildings, at Historical Cost
15. Leasehold Improvements, Historical Cost
16. Equipment, at Historical Cost
17. Accumulated Depreciation (book methods)
18. Deferred Charges
19. Organization & Pre-Operating Costs
20. Accum Amort - Org/Pre-Op Costs
21. Restricted Funds
22. Other Long-Term Assets (specify):
23. other (specify):
24. Total Long-Term Assets
25. Total Assets
- CURRENT LIABILITIES
26. Accounts Payable
27. Officer's Accounts Payable
28. Accounts Payable-Patients Deposits
29. Short-Term Notes Payable
30. Accrued Salaries Payable
31. Accrued Taxes Payable
32. Accrued Real Estate Taxes
33. Accrued Interest Payable
34. Deferred Compensation
35. Federal and State Income Taxes
36. Other Current Liabilities (specify):
37. Other Current Liabilities (specify):
38. Total Current Liabilities
- LONG TERM LIABILITES
39. Long-Term Notes Payable
40. Mortgage Payable
41. Bonds Payable
42. Deferred Compensation
43. Other Long-Term Liabilities (specify):
44. Other Long-Term Liabilities (specify):
45. Total Long-Term Liabilities
46. Total Liabilities
47. Total Equity
48. Total Liabilities and Equity

Balance per  
Medicaid  
Trial Balance

1. Gross Revenue - All levels of Care
2. Discounts and Allowances for all Levels

Subtotal - Inpatient Care

4. Day Care
5. Other Care for Outpatients
6. Therapy
7. Oxygen

Subtotal - Ancillary Revenue

9. Payments for Education
10. Other Governmental Grants
11. Nurses Aide Training Reimbursements
12. Gift and Coffee Shop
13. Barber and Beauty Care
14. Non-Patient Meals
15. Telephone, Television, and Radio
16. Rental of Facility Space
17. Sale of Drugs
18. Sale of Supplies to Non-Patients
19. Laboratory
20. Radiology and X-Ray
21. Other Medical Services
22. Laundry

Subtotal - Other Operating Revenue

24. Contributions
25. Interest and Other Investments Income

Subtotal - Non-Operating Revenue

27. Other Revenue (specify):
  28. Other Revenue (specify):
- Subtotal - Other Revenue

30. Total Revenue
31. General Services
32. Health Care
33. General Administration
34. Ownership
35. Special Cost Centers
35. Provider Participation Fee
37. Other
40. Total Expenses
41. Income Before Income Taxes
42. Income Taxes
43. Net Income or Loss for the Year

Oak Glen Home  
 IDPA Comparative Data - Per Resident Day Cost  
 Year Ending

Enter your HSA # in next column =====>   
 Census (Pulls from Page 2)

Cost Report Line	Description	2005 Average Median Cost Per Day		
		Your Facility	State	HSA
1	Dietary	9.76	6.52	#N/A
2	Food Purchase	6.60	4.68	#N/A
3	Housekeeping	4.42	4.02	#N/A
4	Laundry	4.04	1.96	#N/A
5	Heat & Other Utilities	4.28	3.31	#N/A
6	Maintenance	5.44	3.51	#N/A
8	Total General Services	34.54	24.43	#N/A
10	Nursing & Medical Records	56.27	45.97	#N/A
10A	Therapy	10.10	2.45	#N/A
11	Activities	2.36	2.06	#N/A
12	Social Services	1.48	1.58	#N/A
16	Total Health Care & Programs	70.46	54.85	#N/A
17	Administration	1.83	3.90	#N/A
19	Professional Services	5.91	1.01	#N/A
21	Clerical & Gen. Office Expense	2.57	5.05	#N/A
22	Employee Benefits & PR Taxes	28.81	11.77	#N/A
24	Travel & Seminar	0.08	0.09	#N/A
26	Insurance-Property, Liability & Malpractice	-	2.69	#N/A
28	Total General Administrative	43.56	28.30	#N/A
29	Total Operating Expenses	148.56	108.93	#N/A
30	Depreciation	0.82	3.95	#N/A
32	Interest	-	2.87	#N/A
33	Real Estate Taxes	-	1.51	#N/A
37	Total Ownership	1.09	11.75	#N/A
	Total Operating and Ownership Cost	149.65	120.68	#N/A

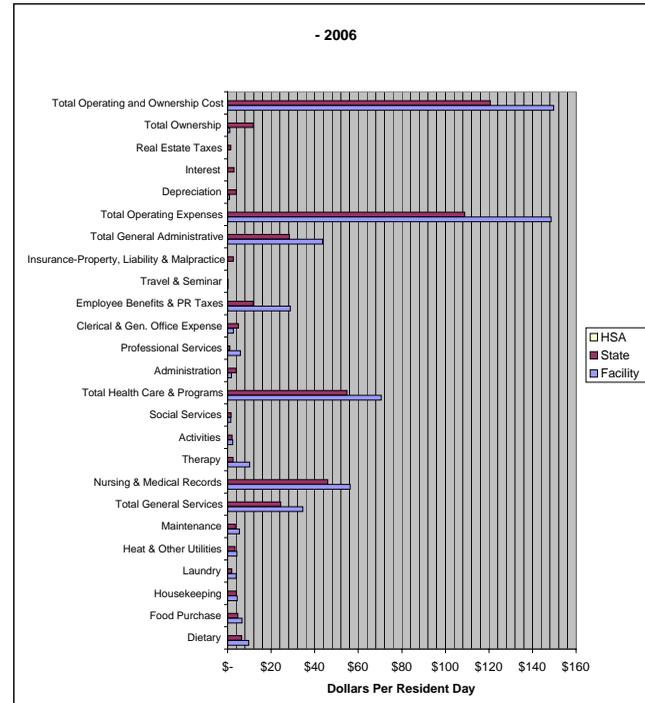
IDPA LTC Profiles  
 LTC Median Per Diem Cost by HSA - 2005 Cost Reports  
 2005 (Run August 15, 2006)

UN-INFLATED

Cost Report Line	Description	State-Wide	HSA											10th %	90th %
			1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.52	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.47	10.66
2	Food Purchase	4.68	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.58	6.38
3	Housekeeping	4.02	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.72	6.08
4	Laundry	1.96	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.93	3.31
5	Heat & Other Utilities	3.31	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.35	5.03
6	Maintenance	3.51	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	2.23	5.95
8	<b>TOTAL GENERAL SERVICES</b>	<b>24.43</b>	<b>24.49</b>	<b>22.99</b>	<b>21.14</b>	<b>22.99</b>	<b>21.47</b>	<b>22.65</b>	<b>22.65</b>	<b>22.65</b>	<b>22.45</b>	<b>24.49</b>	<b>21.73</b>	<b>19.42</b>	<b>34.57</b>
10	Nursing & Medical Records	45.97	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	29.62	71.13
10A	Therapy	2.45	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	14.03
11	Activities	2.06	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.13	3.67
12	Social Services	1.58	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.64	3.34
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>54.85</b>	<b>50.39</b>	<b>51.22</b>	<b>46.39</b>	<b>51.22</b>	<b>41.58</b>	<b>52.34</b>	<b>52.34</b>	<b>52.34</b>	<b>54.96</b>	<b>50.39</b>	<b>49.49</b>	<b>35.95</b>	<b>85.52</b>
17	Administration	3.90	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.95	10.19
19	Professional Services	1.01	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.03	3.27
21	Clerical & Gen. Office Expense	5.05	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.41	10.26
22	Employee Benefits & PR Taxes	11.77	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	7.22	21.71
24	Travel & Seminar	0.09	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.42
26	Insurance-Property, liability & Malpractice	2.69	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.93	4.60
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>28.30</b>	<b>25.31</b>	<b>26.11</b>	<b>23.02</b>	<b>26.11</b>	<b>21.37</b>	<b>25.81</b>	<b>25.81</b>	<b>25.81</b>	<b>26.59</b>	<b>25.31</b>	<b>22.93</b>	<b>18.37</b>	<b>44.67</b>
29	<b>TOTAL OPERATING EXPENSES</b>	<b>108.93</b>	<b>100.77</b>	<b>100.03</b>	<b>92.47</b>	<b>100.03</b>	<b>85.05</b>	<b>100.96</b>	<b>100.96</b>	<b>100.96</b>	<b>103.01</b>	<b>100.77</b>	<b>94.71</b>	<b>76.77</b>	<b>160.34</b>
30	Depreciation	3.95	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.04	8.69
32	Interest	2.87	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	10.80
33	Real Estate Taxes	1.51	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	5.78
37	<b>TOTAL OWNERSHIP</b>	<b>11.75</b>	<b>9.73</b>	<b>9.80</b>	<b>8.00</b>	<b>9.80</b>	<b>7.04</b>	<b>14.54</b>	<b>14.54</b>	<b>14.54</b>	<b>11.02</b>	<b>9.73</b>	<b>8.39</b>	<b>3.99</b>	<b>24.06</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	<b>120.68</b>	<b>110.50</b>	<b>109.83</b>	<b>100.47</b>	<b>109.83</b>	<b>95.09</b>	<b>115.50</b>	<b>115.50</b>	<b>115.50</b>	<b>114.03</b>	<b>110.50</b>	<b>103.10</b>	<b>80.76</b>	<b>184.41</b>

Notes:  
 Your Facility data is from page 3, column 8 of your 2006 Medicaid cost report, divided by your annual census.

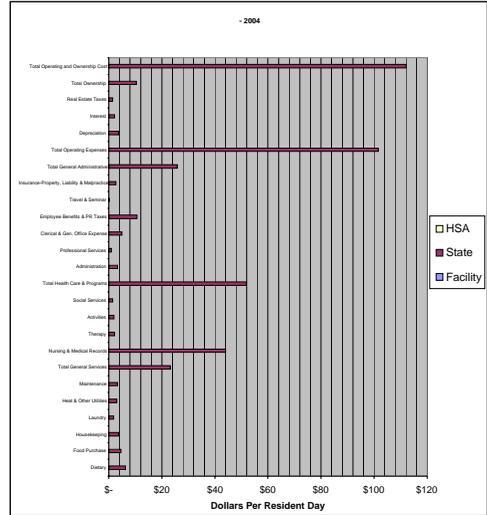
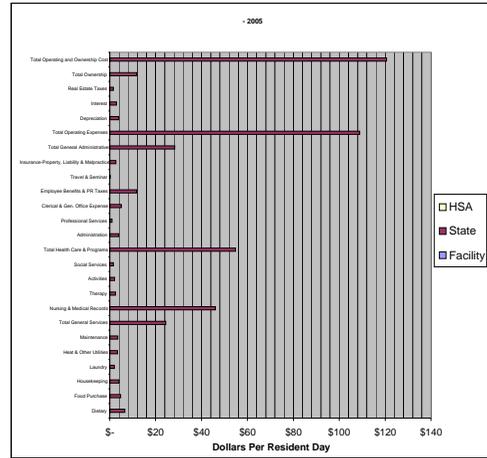
The Average Median Cost Per Day for the State and your HSA is taken from the most recent data available from the Illinois Department of Health Care and Family Services and corresponds with the respective cost report data after final adjustments.



Cost Report Line	Description	2006			2005			2004		
		Per Diem Year Facility	2005 Median Cost Per Day	HSA	Per Diem Year Facility	2005 Median Cost Per Day	HSA	Per Diem Year Facility	2004 Median Cost Per Day	HSA
1	Dietary	#DIV/0!	6.52	#N/A	#VALUE!	6.52	#N/A	#DIV/0!	6.23	#N/A
2	Food Purchase	#DIV/0!	4.88	#N/A	#VALUE!	4.88	#N/A	#DIV/0!	4.53	#N/A
3	Housekeeping	#DIV/0!	4.02	#N/A	#VALUE!	4.02	#N/A	#DIV/0!	3.77	#N/A
4	Laundry	#DIV/0!	1.96	#N/A	#VALUE!	1.96	#N/A	#DIV/0!	1.86	#N/A
5	Heat & Other Utilities	#DIV/0!	3.31	#N/A	#VALUE!	3.31	#N/A	#DIV/0!	3.02	#N/A
6	Maintenance	#DIV/0!	3.51	#N/A	#VALUE!	3.51	#N/A	#DIV/0!	3.21	#N/A
8	Total General Services	#DIV/0!	24.43	#N/A	#VALUE!	24.43	#N/A	#DIV/0!	23.12	#N/A
10	Nursing & Medical Records	#DIV/0!	45.97	#N/A	#VALUE!	45.97	#N/A	#DIV/0!	44.05	#N/A
HSA	Therapy	#DIV/0!	2.45	#N/A	#VALUE!	2.45	#N/A	#DIV/0!	2.16	#N/A
11	Activities	#DIV/0!	2.06	#N/A	#VALUE!	2.06	#N/A	#DIV/0!	1.95	#N/A
12	Social Services	#DIV/0!	1.58	#N/A	#VALUE!	1.58	#N/A	#DIV/0!	1.48	#N/A
16	Total Health Care & Programs	#DIV/0!	54.85	#N/A	#VALUE!	54.85	#N/A	#DIV/0!	51.90	#N/A
17	Administrative	#DIV/0!	1.01	#N/A	#VALUE!	1.01	#N/A	#DIV/0!	0.97	#N/A
19	Professional Services	#DIV/0!	3.90	#N/A	#VALUE!	3.90	#N/A	#DIV/0!	3.24	#N/A
21	Clinical & Gen. Office Expense	#DIV/0!	5.05	#N/A	#VALUE!	5.05	#N/A	#DIV/0!	4.89	#N/A
22	Employee Benefits & PR Taxes	#DIV/0!	11.77	#N/A	#VALUE!	11.77	#N/A	#DIV/0!	10.66	#N/A
24	Traiel & Seminar	#DIV/0!	0.09	#N/A	#VALUE!	0.09	#N/A	#DIV/0!	0.09	#N/A
26	Insurance-Property, Liability & Malpractice	#DIV/0!	2.49	#N/A	#VALUE!	2.49	#N/A	#DIV/0!	2.67	#N/A
28	Total General Administrative	#DIV/0!	28.30	#N/A	#VALUE!	28.30	#N/A	#DIV/0!	25.82	#N/A
29	Total Operating Expenses	#DIV/0!	108.93	#N/A	#VALUE!	108.93	#N/A	#DIV/0!	101.59	#N/A
30	Depreciation	#DIV/0!	3.95	#N/A	#VALUE!	3.95	#N/A	#DIV/0!	3.74	#N/A
32	Interest	#DIV/0!	2.87	#N/A	#VALUE!	2.87	#N/A	#DIV/0!	2.32	#N/A
33	Real Estate Taxes	#DIV/0!	1.51	#N/A	#VALUE!	1.51	#N/A	#DIV/0!	1.40	#N/A
37	Total Ownership	#DIV/0!	11.75	#N/A	#VALUE!	11.75	#N/A	#DIV/0!	10.42	#N/A
	Total Operating and Ownership Cost	#DIV/0!	120.68	#N/A	#VALUE!	120.68	#N/A	#DIV/0!	112.01	#N/A

Notes:  
 \*Your Facility data is from page 1, column # of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Health Care and Family Services and corresponds with the respective cost report data after final adjustments.

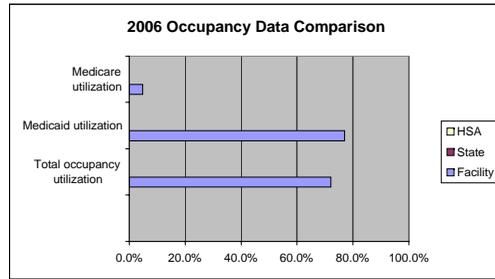


Oak Glen Home  
 Comparative Occupancy Data  
 Year Ending 11/30/06  
 HSA 0

**2006\***

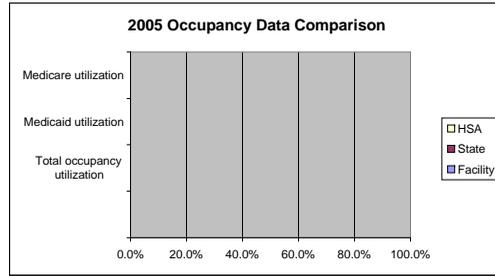
	Your		
	Facility	State	HSA
Total occupancy utilization	72.13%	0.00%	#N/A
Medicaid utilization	77.04%	0.00%	#N/A
Medicare utilization	4.86%	0.00%	#N/A
Private pay percent utilization	17.61%	N/A	N/A
Capacity in Patient Days	89,425	N/A	N/A
Census days of service provided	64,503	N/A	N/A

\*2006 Facility data is compared to 2005 State and HSA data.



**2005**

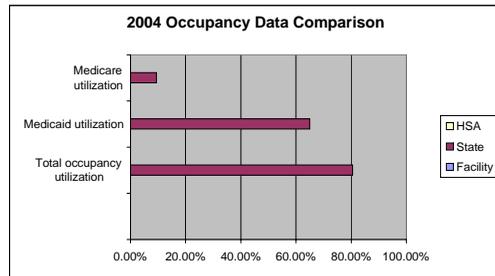
	Your		
	Facility	State	HSA
Total occupancy utilization	#DIV/0!	0.00%	#N/A
Medicaid utilization	#DIV/0!	0.00%	#N/A
Medicare utilization	#DIV/0!	0.00%	#N/A
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



Oak Glen Home  
 Comparative Occupancy Data  
 Year Ending 11/30/06  
 HSA 0

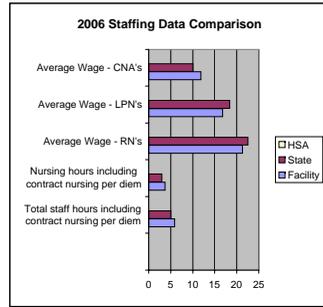
**2004**

	Your		
	Facility	State	HSA
Total occupancy utilization	#DIV/0!	80.50%	#N/A
Medicaid utilization	#DIV/0!	65.00%	#N/A
Medicare utilization	#DIV/0!	9.40%	#N/A
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



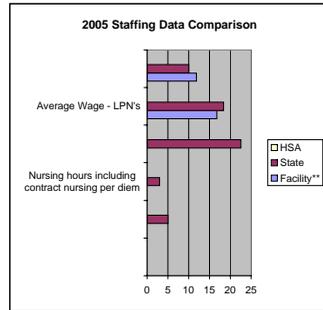
Oak Glen Home  
 Comparative Staffing Data  
 Year Ending 11/30/06  
 HSA

	2006*		
Your Facility	State	HSA	
Total staff hours including contract nursing per diem	5.85	5.00	#N/A
Nursing hours including contract nursing per diem	3.69	3.00	#N/A
Average Wage - RN's	21.31	22.54	#N/A
Average Wage - LPN's	16.76	18.40	#N/A
Average Wage - CNA's	11.81	10.02	#N/A



\*2006 Facility data is compared to 2005 State and HSA data.

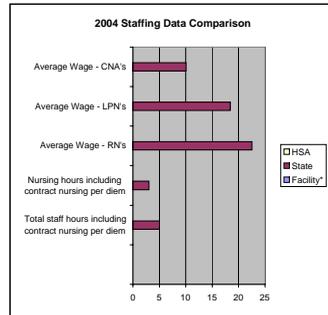
	2005		
Your Facility**	State	HSA	
Total staff hours including contract nursing per diem	5.00	#N/A	
Nursing hours including contract nursing per diem	3.00	#N/A	
Average Wage - RN's	22.54	#N/A	
Average Wage - LPN's	18.40	#N/A	
Average Wage - CNA's	10.02	#N/A	



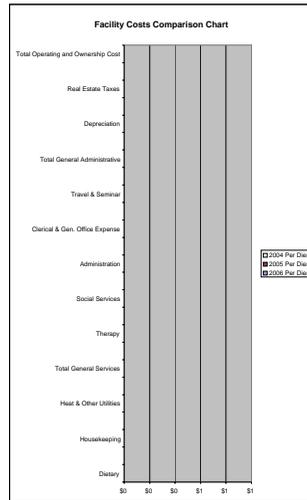
\*\*For years other than the current one; staffing data for your facility was pulled from pg. 20 of the corresponding years Medicaid Cost Report.

Oak Glen Home  
 Comparative Staffing Data  
 Year Ending 11/30/06  
 HSA

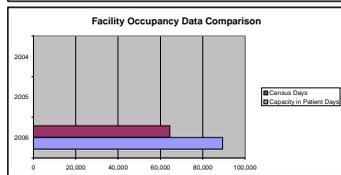
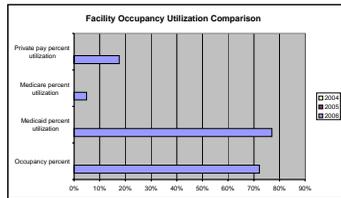
	2004		
Your Facility*	State	HSA	
Total staff hours including contract nursing per diem	5.00	#N/A	
Nursing hours including contract nursing per diem	3.00	#N/A	
Average Wage - RN's	22.54	#N/A	
Average Wage - LPN's	18.40	#N/A	
Average Wage - CNA's	10.02	#N/A	



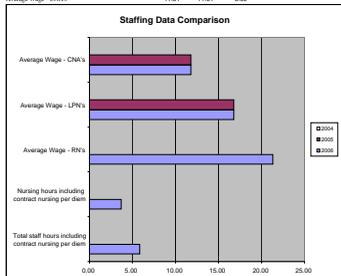
Cost Report Line	Description	Year 2006 Per Diem	Year 2005 Per Diem	Year 2004 Per Diem
1	Dietary	#DEV/01	#VAL/EE	#DEV/01
2	Food Purchase	#DEV/01	#VAL/EE	#DEV/01
3	Housekeeping	#DEV/01	#VAL/EE	#DEV/01
4	Laundry	#DEV/01	#VAL/EE	#DEV/01
5	Heat & Clean Utilities	#DEV/01	#VAL/EE	#DEV/01
6	Maintenance	#DEV/01	#VAL/EE	#DEV/01
8	Total General Services	#DEV/01	#VAL/EE	#DEV/01
10	Nursing & Medical Records	#DEV/01	#VAL/EE	#DEV/01
10A	Therapy	#DEV/01	#VAL/EE	#DEV/01
11	Activities	#DEV/01	#VAL/EE	#DEV/01
12	Social Services	#DEV/01	#VAL/EE	#DEV/01
16	Total Health Care & Program	#DEV/01	#VAL/EE	#DEV/01
17	Administration	#DEV/01	#VAL/EE	#DEV/01
19	Professional Services	#DEV/01	#VAL/EE	#DEV/01
21	Clinical & Gen. Office Expense	#DEV/01	#VAL/EE	#DEV/01
22	Employee Benefits & P/R Taxes	#DEV/01	#VAL/EE	#DEV/01
24	Travel & Seminar	#DEV/01	#VAL/EE	#DEV/01
26	Insurance-Property, Liability & Malpractice	#DEV/01	#VAL/EE	#DEV/01
28	Total General Administrative	#DEV/01	#VAL/EE	#DEV/01
29	Total Operating Expenses	#DEV/01	#VAL/EE	#DEV/01
30	Depreciation	#DEV/01	#VAL/EE	#DEV/01
32	Interest	#DEV/01	#VAL/EE	#DEV/01
33	Real Estate Taxes	#DEV/01	#VAL/EE	#DEV/01
37	Total Ownership	#DEV/01	#VAL/EE	#DEV/01
	Total Operating and Ownership Cost	#DEV/01	#VAL/EE	#DEV/01



	Facility 2006	Facility 2005	Facility 2004
Occupancy percent	72.13%	#DEV/01	#DEV/01
Medicaid percent utilization	77.04%	#DEV/01	#DEV/01
Medicare percent utilization	4.88%	#DEV/01	#DEV/01
Private pay percent utilization	17.61%	#DEV/01	#DEV/01
Capacity in Patient Days	64,503	0	0
Census Days	64,503	0	0



	Facility 2006	Facility 2005	Facility 2004
Total staff hours including contract nursing per diem	5,852,496	0.00	0.00
Nursing hours including contract nursing per diem	3,051,566	0.00	0.00
Average Wage - RN's	21.31	0.00	0.00
Average Wage - LPN's	16.78	16.78	0.00
Average Wage - CNAs	11.81	11.81	0.00







IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
2004 (Run June 1, 2004)

UN-INFLATED

Cost Report

Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
1	Dietary	6.23	7.09	6.81	5.63	6.81	5.56	6.37	6.37	6.37	6.12	7.09	5.94
2	Food Purchase	4.53	4.79	4.73	4.56	4.73	4.33	4.48	4.48	4.48	4.40	4.79	4.27
3	Housekeeping	3.77	3.68	3.76	3.10	3.76	3.37	4.12	4.12	4.12	3.93	3.68	3.66
4	Laundry	1.86	2.27	1.99	1.79	1.99	1.97	1.64	1.64	1.64	1.62	2.27	2.16
5	Heat & Other Utilities	3.02	3.13	3.07	3.04	3.07	2.71	3.06	3.06	3.06	2.87	3.13	2.86
6	Maintenance	3.21	3.63	3.33	3.22	3.33	2.45	3.35	3.35	3.35	3.25	3.63	2.88
<b>8</b>	<b>TOTAL GENERAL SERVICES</b>	<b>23.12</b>	<b>25.66</b>	<b>23.97</b>	<b>21.71</b>	<b>23.97</b>	<b>21.28</b>	<b>23.50</b>	<b>23.50</b>	<b>23.50</b>	<b>23.47</b>	<b>25.66</b>	<b>21.76</b>
10	Nursing & Medical Records	44.05	43.48	45.03	40.84	45.03	35.79	47.50	47.50	47.50	47.81	43.48	44.17
10A	Therapy	2.16	2.01	3.55	4.52	3.55	2.05	1.47	1.47	1.47	2.21	2.01	3.40
11	Activities	1.95	2.28	1.95	1.58	1.95	1.34	2.21	2.21	2.21	2.16	2.28	1.54
12	Social Services	1.48	1.44	1.63	1.10	1.63	1.27	1.64	1.64	1.64	1.34	1.44	1.37
<b>16</b>	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>51.90</b>	<b>52.55</b>	<b>53.10</b>	<b>49.97</b>	<b>53.10</b>	<b>43.69</b>	<b>53.78</b>	<b>53.78</b>	<b>53.78</b>	<b>56.90</b>	<b>52.55</b>	<b>53.31</b>
17	Administration	3.24	3.47	3.24	3.08	3.24	3.65	3.19	3.19	3.19	3.24	3.47	2.99
19	Professional Services	0.97	1.19	0.70	0.68	0.70	0.77	1.09	1.09	1.09	1.34	1.19	0.70
21	Clerical & Gen. Office Expense	4.89	4.21	5.22	4.23	5.22	4.03	5.31	5.31	5.31	5.13	4.21	4.41
22	Employee Benefits & PR Taxes	10.66	10.98	12.14	9.56	12.14	8.62	11.17	11.17	11.17	11.21	10.98	9.81
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.15	0.08	0.08	0.08	0.04	0.12	0.09
26	Insurance-Property, liability & Malpractice	2.67	2.38	2.53	2.36	2.53	2.33	3.03	3.03	3.03	2.47	2.38	2.16
<b>28</b>	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>25.82</b>	<b>26.66</b>	<b>27.48</b>	<b>23.91</b>	<b>27.48</b>	<b>22.08</b>	<b>26.27</b>	<b>26.27</b>	<b>26.27</b>	<b>27.23</b>	<b>26.66</b>	<b>22.86</b>
<b>29</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>101.59</b>	<b>104.24</b>	<b>105.69</b>	<b>96.02</b>	<b>105.69</b>	<b>89.62</b>	<b>103.51</b>	<b>103.51</b>	<b>103.51</b>	<b>106.84</b>	<b>104.24</b>	<b>100.77</b>
30	Depreciation	3.74	3.67	3.95	3.52	3.95	2.64	4.23	4.23	4.23	3.72	3.67	3.20
32	Interest	2.22	2.43	1.42	1.72	1.42	0.55	3.91	3.91	3.91	2.22	2.43	0.94
33	Real Estate Taxes	1.40	1.04	1.00	0.84	1.00	0.87	3.21	3.21	3.21	1.30	1.04	1.14
<b>37</b>	<b>TOTAL OWNERSHIP</b>	<b>10.42</b>	<b>8.95</b>	<b>9.03</b>	<b>7.51</b>	<b>9.03</b>	<b>6.11</b>	<b>14.54</b>	<b>14.54</b>	<b>14.54</b>	<b>10.03</b>	<b>8.95</b>	<b>9.17</b>
<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	<b>112.01</b>	<b>113.19</b>	<b>114.72</b>	<b>103.53</b>	<b>114.72</b>	<b>95.73</b>	<b>118.05</b>	<b>118.05</b>	<b>118.05</b>	<b>118.05</b>	<b>116.87</b>	<b>113.19</b>	<b>109.94</b>

10th %	90th %
4.27	10.11
3.48	6.23
2.59	5.78
1.00	3.16
2.10	4.39
2.02	5.28
<b>18.27</b>	<b>32.52</b>
28.00	68.18
-	12.21
1.07	3.52
0.62	3.10
<b>33.59</b>	<b>81.45</b>
1.75	8.15
0.05	2.58
2.35	10.74
6.89	20.31
-	0.34
0.85	4.36
<b>17.40</b>	<b>40.90</b>
<b>71.40</b>	<b>151.58</b>
1.00	8.58
-	10.11
-	5.54
<b>3.61</b>	<b>22.83</b>
<b>75.01</b>	<b>174.41</b>

2004 Costs

2004 Census

Cost Report

Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
<b>8</b>	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
<b>16</b>	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
<b>28</b>	<b>TOTAL GENERAL ADMINISTRATIVE</b>
<b>29</b>	<b>TOTAL OPERATING EXPENSES</b>
30	Depreciation
32	Interest
33	Real Estate Taxes
<b>37</b>	<b>TOTAL OWNERSHIP</b>
<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	

Average Wage Data Table

	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.42
LPN	18.4	18.02	17.23	15.4	17.23	13.82	21.06	21.06	21.06	19.09	18.02	17.13
CNA	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.53	10.13	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

2003 - Staffing and Occupancy Data

	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%